

**CALIFORNIA BOARD OF ACCOUNTANCY**

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**Professional Ethics Examination**

Purpose: To provide applicants with an understanding of the American Institute of Certified Public Accountants (AICPA) Code of Professional Conduct and the California Accountancy Act Rules and Regulations.

Applicability: Type A, B, C, D and E applicants.

Required Action: Passage of the professional ethics (PETH) self-study examination with a minimum score of 90 percent.

When: Shall be passed no sooner than two years prior to submission of the Application for CPA Licensure.

Where: The Professional Ethics for CPAs Self-Study Examination (PETH) can be purchased from the:

[California CPA Education Foundation](#)

P.O. Box 44364
San Francisco, CA 94144
(800) 877-5897

Authority: Section 10 of Title 16 of the California Code of Regulations.

Comments: The PETH (Product Code PETHSS02B) ethics exam is the only exam accepted for licensure. Upon completion of this exam, submit for grading to the:

California CPA Education Foundation
P.O. Box 44364
San Francisco, CA 94144

The Foundation will notify the California Board of Accountancy when you have successfully passed the examination.

TYPES OF LICENSURE APPLICANTS

- Type A An applicant who **passed the Uniform CPA Exam in California** and who is applying for licensure as a CPA in California for the first time.
- Type B An applicant who **passed the Uniform CPA Exam in a state other than California** and who does not hold a valid license to practice public accounting in any state.
- Type C An applicant who **passed the Uniform CPA Exam in a state other than California** and who was issued a valid license to practice public accounting in a state other than California.
- Type D An applicant who **was previously licensed as a CPA in California** and the certificate was cancelled after five years for non-payment of license renewal fees.
- Type E An applicant who **passed the** Canadian Chartered Accountant Uniform Certified Public Accountant Qualification Examination (**CAQEX**) of the American Institute of Certified Public Accountants (AICPA) **or** the International Uniform Certified Public Accountant Qualification Examination (**IQEX**) of the AICPA and the National Association of State Boards of Accountancy.
- Type F A California licensee originally issued a license to perform general accounting services who is now requesting the Board's acknowledgment of the completion of attest experience.